

Job Expenses and Certain Miscellaneous Deductions	20	Casualty or theft loss(es). Attach Form 4684. (See page A-9.)				20		
21		Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶						
22		Tax preparation fees.	21					
23		Other expenses—investment, safe deposit box, etc. List type and amount ▶	22					
24		Add lines 21 through 23						
25		Enter amount from Form 1040, line 38	23					
26		Multiply line 25 by 2% (.02)	24					
27		Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	25					
			26					
						27		
Other	28							